

EXHIBIT C

UNITED STATES BANKRUPTCY COURT	PROOF OF CLAIM
DISTRICT OF NEVADA	

Name of Debtor	Case Number
USA COMMERCIAL MORTGAGE COMPANY	06-10725-LBR

NOTE See Reverse for List of Debtors and Case Numbers
This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503

Name of Creditor and Address	11321241001522 FINNMAN FAMILY TRUST DATED 4/4/94 C/O ROBERT E. FINNMAN TRUSTEE MARTHA ANN LUTZ 4538 SILVER BERRY CT 2712 EASTERN PARKWAY JACKSONVILLE FL 32224-6898 WINTER PARK 32789
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Creditor Telephone Number (407) 629-1951

Last four digits of account or other number by which creditor identifies debtor

Acct ID #4920 CLIENT #10 5294

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case

Check box if this address differs from the address on the envelope sent to you by the court

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS

If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again

THIS SPACE IS FOR COURT USE ONLY

1 BASIS FOR CLAIM

<input type="checkbox"/> Goods sold	<input type="checkbox"/> Personal injury/wrongful death
<input type="checkbox"/> Services performed	<input type="checkbox"/> Taxes
<input checked="" type="checkbox"/> Money loaned	<input type="checkbox"/> Other (describe briefly)

Retiree benefits as defined in 11 U.S.C. § 1114(a)

Wages salaries and compensation (fill out below)

Last four digits of your SS # _____

Unpaid compensation for services performed from _____ to _____

Unremitted principal

Other claims against servicer (not for loan balances)

(date) (date)

2 DATE DEBT WAS INCURRED 10/1/04, 3/15/05, 9/18/05 **3 IF COURT JUDGMENT, DATE OBTAINED**

4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed
See reverse side for important explanations

UNSECURED NONPRIORITY CLAIM \$

Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral

Real Estate Motor Vehicle Other 4 sheets
Value of Collateral \$ 350,000.00 See attached

Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____

UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured claim all or part of which is entitled to priority

Amount entitled to priority \$ _____

Specify the priority of the claim

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
 Wages salaries or commissions (up to \$10,000) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4)
 Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)

Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal, family or household use - 11 U.S.C. § 507(a)(7)

Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8)

Other Specify applicable paragraph of 11 U.S.C. § 507(a) (____)

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM \$ \$ 350,000.00 **\$** \$ _____ **\$** _____
AT TIME CASE FILED (unsecured) (secured) See attached (priority) (Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges

6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

7 SUPPORTING DOCUMENTS Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary

8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units)

BY MAIL TO
BMC Group
Attn: USACM Claims Docketing Center
P.O. Box 911
El Segundo, CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO
BMC Group
Attn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY

DATE	SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)
10/24/04	Martha Ann Lutz, Successor Trustee

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT		DISTRICT OF Nevada	PROOF OF CLAIM
Name of Debtor USA COMMERCIAL MORTGAGE COMPANY	Case Number 06-10725-LBR		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property) FREEDUS, MICHAEL 2535 LAKE ROAD DELAWARE, NY 12053	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court		
Name and address where notices should be sent MICHAEL FREEDUS 2535 LAKE ROAD DELAWARE, NY 12053	THIS SPACE IS FOR COURT USE ONLY		
Telephone number 518-864-5032	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated _____		
1 Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other SEE EXHIBIT A	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2 Date debt was incurred 03-02-05	3. If court judgment, date obtained		
4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.			
Unsecured Nonpriority Claim \$ 355,812.10			
<input checked="" type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority			
Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff)			
Brief Description of Collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ UNKNOWN Amount of arrearage and other charges at time case filed included in secured claim if any \$ 5761.57			
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal family or household use 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____)			
<i>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</i>			
5 Total Amount of Claim at Time Case Filed	\$ 355,812.10	(unsecured)	355,812.10
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
6 Credits	The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim		
7 Supporting Documents	Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8 Date-Stamped Copy	To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date 1/19/07	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any) <i>Michael Freedus</i> MICHAEL FREEDUS		

Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C.

FILED JAN 11 2007

USA CMC



1072502143

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT _____		DISTRICT OF Nevada	PROOF OF CLAIM
Name of Debtor	USA Commercial Mortgage Company	Case Number 06-10725-LBR	
<p>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</p>			
<p>Name of Creditor (The person or other entity to whom the debtor owes money or property) Elmer Eugene Gilbert Jr., a married man dealing with his sole & separate property</p>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
<p>Name and address where notices should be sent El Eugene Gilbert 81590 Chenel Road Folsom, Louisiana 70437 Telephone number 504-388-4783</p>		THIS SPACE IS FOR COURT USE ONLY	
<p>Last four digits of account or other number by which creditor identifies debtor 3749</p>		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated _____	
<p>1 Basis for Claim</p> <p><input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See Exhibit A</u></p>		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries and compensation (fill out below) Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
<p>2 Date debt was incurred 11/30/2004</p>		<p>3 If court judgment, date obtained</p>	
<p>4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed See reverse side for important explanations</p> <p>Unsecured Nonpriority Claim \$ 227,620 28</p> <p><input checked="" type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority</p>			
<p>Unsecured Priority Claim</p> <p><input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority</p> <p>Amount entitled to priority \$ _____</p> <p>Specify the priority of the claim</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)</p> <p><input type="checkbox"/> Wages, salaries or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4)</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)</p>		<p>Secured Claim</p> <p><input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff)</p> <p>Brief Description of Collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ <u>unknown</u></p> <p>Amount of arrearage and other charges at time case filed included in secured claim if any \$ <u>2839 72</u></p> <p><input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal, family or household use - 11 U.S.C. § 507(a)(7)</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____)</p>	
<p>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</p>			
<p>5 Total Amount of Claim at Time Case Filed</p>		<p>\$ 227,620 28 <input type="checkbox"/> \$ 227,620 28 <input type="checkbox"/> \$ 227,620 28</p> <p>(unsecured) (secured) (priority) (Total)</p>	
<p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges</p>			
<p>6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim</p>		THIS SPACE IS FOR COURT USE ONLY	
<p>7 Supporting Documents Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary</p>			
<p>8 Date Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim</p>			
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)		
01/08/07	<i>Elmer Eugene Gilbert, Jr.</i>		

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

PROOF OF CLAIM

Name of Debtor

USA COMMERCIAL MORTGAGE CO.

Case Number

06-10725

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (The person or other entity to whom the debtor owes money or property):

GRAHAM FAMILY TRUST dtd 10/24/78

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court.

Name and address where notices should be sent:

ROBERT C. LEPOME
10120 S. EASTERN # 200
HENDERSON, NV 89052

Telephone number: (702) 492-1271

THIS SPACE IS FOR COURT USE ONLY

Last four digits of account or other number by which creditor identifies debtor:

1. Basis for Claim

Goods sold
 Services performed
 Money loaned
 Personal injury/wrongful death
 Taxes
 Other

GENERAL UNSECURED
CLAIM - CLASS 4

Retiree benefits as defined in 11 U.S.C. § 1114(a)

Wages, salaries, and compensation (fill out below)

Last four digits of your SS #: _____

Unpaid compensation for services performed

from _____ to _____
(date) (date)

2. Date debt was incurred: JAN 1, 2005
TO APRIL 12, 2006

3. If court judgment, date obtained:

4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.

Unsecured Nonpriority Claim \$ 503,808

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

Unsecured Priority Claim

Check this box if you have an unsecured claim, all or part of which is entitled to priority.

Amount entitled to priority \$ _____

Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)

Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).

Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

5. Total Amount of Claim at Time Case Filed:

\$ 503,808
(unsecured) (secured) (priority) (Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date 12/7/06 Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):
ROBERT C. LEPOME, ATTY FOR CLAIMANT
BAR #1980

THIS SPACE IS FOR COURT USE ONLY

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT		DISTRICT OF Nevada	PROOF OF CLAIM
Name of Debtor USA COMMERCIAL MORTGAGE COMPANY		Case Number 06-10725-LBR	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property) KAY J. HART AN UNMARRIED WOMAN		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent KAY J HART 455 MAGNOLIA AVE FAIRHOPE, AL 36532 Telephone number 251-929-3298		THIS SPACE IS FOR COURT USE ONLY	
Last four digits of account or other number by which creditor identifies debtor 3891		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated _____	
1 Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other <u>SEE EXHIBIT A</u>		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2 Date debt was incurred: <u>3-07-2005</u>		3. If court judgment, date obtained	
4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations Unsecured Nonpriority Claim \$ 303,105.58			
<input type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority		Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral <u>\$411,620.00</u> Amount of arrearage and other charges at time case filed included in secured claim if any <u>\$ 4270.55</u>	
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim		<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal family or household use - 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____)	
<small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</small>			
5. Total Amount of Claim at Time Case Filed <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges		<u>\$1,145,620.00</u> <u>\$1,145,620.00</u> <u>\$1,145,620.00</u> (unsecured) (secured) (priority) (Total)	
6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim		THIS SPACE IS FOR COURT USE ONLY	
7 Supporting Documents. Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary		<i>FILED JAN 11 2007</i>	
8 Date-Stamped Copy. To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim			
Date 01-10-2007	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any) KAY J. HART Kay J. Hart		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years or both 18 U.S.C.

 USA CMC

 1072502049

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT		DISTRICT OF <u>Nevada</u>	PROOF OF CLAIM
Name of Debtor <u>USA Commercial Mortgage Com.</u>		Case Number <u>06-10725-LBR</u>	
<p>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</p>			
<p>Name of Creditor (The person or other entity to whom the debtor owes money or property) <u>Helms Homes LLC</u></p>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
<p>Name [REDACTED] Terry Helms 809 Upland Blvd. Las Vegas NV 89107 3719</p>		<small>THIS SPACE IS FOR COURT USE ONLY</small>	
<p>Telephone number <u>702 258 1044</u></p>		Check here <input type="checkbox"/> if this claim <input checked="" type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim dated _____.	
<p>Last four digits of account or other number by which creditor identifies debtor</p>		<small>Retiree benefits as defined in 11 U.S.C. § 1114(a)</small> <input type="checkbox"/> Wages, salaries and compensation (fill out below) <small>Last four digits of your SS #</small> _____ <small>Unpaid compensation for services performed</small> from _____ to _____ (date) (date)	
<p>1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other <u>See Exhibit A</u></p>			
<p>2. Date debt was incurred</p>		<p>3. If court judgment, date obtained</p>	
<p>4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.</p> <p><u>Unsecured Nonpriority Claim \$6,348,967.22</u></p> <p><input checked="" type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority</p>			
<p>Unsecured Priority Claim</p> <p><input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority</p> <p>Amount entitled to priority \$ _____</p> <p>Specify the priority of the claim</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000) * earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier 11 U.S.C. § 507(a)(4)</p> <p><input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)</p>		<p><input checked="" type="checkbox"/> Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff)</p> <p>Brief Description of Collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral <u>UNKNOWN</u></p> <p>Amount of arrearage and other charges at time case filed included in secured claim, if any <u>\$87,196.81</u></p> <p><input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal family or household use - 11 U.S.C. § 507(a)(7)</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) _____</p> <p><small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small></p>	
<p>5. Total Amount of Claim at Time Case Filed</p> <p><u>\$6,348,967.22</u></p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.</p>		<p><u>6,348,967.22</u> <u>6,348,967.22</u> <u>6,348,967.22</u></p> <p>(unsecured) (secured) (priority) (Total)</p>	
<p>6. Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim</p>		<small>THIS SPACE IS FOR COURT USE ONLY</small>	
<p>7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary</p>		<p><u>FILED JAN 12 2007</u></p>	
<p>8. Date-Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim</p>			
<p>Date <u>1/11/07</u></p>		<p>Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) <u>Terry Helms, Manager</u> <u>Terry Helms, Manager</u></p>	

Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 3 years or both 18 U.S.C. §§ 152 and 3571

USA CMC

 1072502292

UNITED STATES BANKRUPTCY COURT		DISTRICT OF <u>NEVADA</u>	PROOF OF CLAIM
Name of Debtor <u>USA COMMERCIAL MORTGAGE CO.</u>		Case Number <u>06-10725</u>	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>GEORGE W. HUBBARD AND CAROL N. HUBBARD TRUSTEES OF THE HUBBARD TRUST dtd 7/29/1998</u>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: <u>ROBERT C. LEPOME</u> <u>10120 S. EASTERN # 200</u> <u>HENDERSON, NV 89052</u> Telephone number: <u>(702) 492-1371</u>		THIS SPACE IS FOR COURT USE ONLY	
Last four digits of account or other number by which creditor identifies debtor: <u>6291</u>		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>NEGLIGENCE & FRAUD</u>		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2. Date debt was incurred: <u>JAN 1, 2005</u> <u>TO APRIL 12, 2006</u>		3. If court judgment, date obtained:	
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. <u>Unsecured Nonpriority Claim \$ 162,500</u>			
<input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		Secured Claim <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).	
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority.		Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____	
Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____			
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)		<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).	
<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).		<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).	
<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).	
5. Total Amount of Claim at Time Case Filed: <u>\$ 162,500</u>		(unsecured) <u>162,500</u>	(secured) <u>0</u> (priority) <u>0</u> (Total) <u>162,500</u>
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY	
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
Date <u>15-07</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Robert C. Lepome, Atty for Claimant</u>		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C.

FILED JAN 08 2007

USA CMC



1072501863

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT		DISTRICT OF <u>Nevada</u>	PROOF OF CLAIM
Name of Debtor	Case Number <u>06-10725-LBR</u>		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property) <u>Jamie Kefalas Trust c/o Francis Howard Trustee</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court		THIS SPACE IS FOR COURT USE ONLY
Name and address where notices should be sent <u>7 Commerce Center Dr Ste A Henderson, NV 89014</u>	Telephone number		
Last four digits of account or other number by which creditor identifies debtor	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated _____		
1 Basis for Claim	<input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____		
2 Date debt was incurred	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries and compensation (fill out below) Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
3 If court judgment, date obtained			
4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations			
Unsecured Nonpriority Claim \$ _____			
<input type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority			
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority			
Amount entitled to priority \$ _____ Specify the priority of the claim			
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries or commissions (up to \$10,000) * earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)			
5 Total Amount of Claim at Time Case Filed \$ <u>125,000</u> (unsecured) <u>125,000</u> (secured) (priority) (Total)			
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges			
6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim			
7 Supporting Documents Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary			
8 Date Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim			
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)		
<i>Jamie Kefalas, Trustee</i>			FILED JAN 05 2007
THIS SPACE IS FOR COURT USE ONLY			
 1072501870			

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor <i>USA Commercial Mortgage Co.</i>	Case Number <i>06-10725-LBR</i>		
<p>NOTE See Reverse for List of Debtors and Case Numbers</p> <p>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503</p>			
Name of Creditor and Address <i>John J. Maguire & Diane M. Maguire Trustees of the John J. Maguire & Diane M. Maguire Living Trust, 8440 5590 S. Palazzo Ct Las Vegas NV 89141-3913</i>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court or BMC Group in this case. <input type="checkbox"/> Check box if this address differs from the address on the envelope sent to you by the court.	
DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS. If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again.			
THIS SPACE IS FOR COURT USE ONLY			
Creditor Telephone Number () Last four digits of account or other number by which creditor identifies debtor		Check here if this claim <input checked="" type="checkbox"/> replaces or <input type="checkbox"/> amends a previously filed claim dated <i>10/23/2006</i>	
1 BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Services performed <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Money loaned <input checked="" type="checkbox"/> Other (describe briefly) <i>See Exhibit A</i>		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries and compensation (fill out below) Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2 DATE DEBT WAS INCURRED <i>4/14/2005</i>		3 IF COURT JUDGMENT, DATE OBTAINED <i>N/A</i>	
4. CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed See reverse side for important explanations			
UNSECURED NONPRIORITY CLAIM \$ 101250.19 <input checked="" type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority			
SECURED CLAIM <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief description of collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ <i>74x known</i> Amount of arrearage and other charges at time case filed, included in secured claim if any \$ <i>Line 2 of ET A- \$1250.19</i>			
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)			
5 TOTAL AMOUNT OF CLAIM \$ <i>101250.19</i> 6 AT TIME CASE FILED \$ <i>101250.19</i> 7 (unsecured) \$ <i>101250.19</i> (secured) \$ <i>101250.19</i> (priority) \$ <i>101250.19</i> (Total) \$ <i>101250.19</i>			
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges			
6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim			
7 SUPPORTING DOCUMENTS <i>Attach copies of supporting documents</i> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available explain. If the documents are voluminous attach a summary			
8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim			
The original or this completed proof of claim form must be sent by mail or hand delivered, FAXES NOT ACCEPTED. It must be filed within 30 days of the filing of the case. It must be filed with each person or entity (including individuals, partnerships, corporations, or entities, trusts and estates).			THIS SPACE FOR COURT USE ONLY
BY MAIL TO <i>John J. Maguire & Diane M. Maguire 8440 S. Palazzo Ct Las Vegas, NV 89141-3913</i>		BY HAND OR OVERNIGHT DELIVERY TO <i>444 U.S. Courthouse 3rd Floor, Courtroom 43 444 East Franklin Street Phoenix, AZ 85004</i>	
DATE <i>1/8/07</i>		SIGN and print name and title, if any, of the individual or other person authorized to file this claim (attach copy of power of attorney if any)	
<i>John J. Maguire</i>			
Penalty for presenting a fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571			

Penalty for presenting a fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

USA CMC

 1072502375

PROOF OF CLAIM



YOUR CLAIM IS SCHEDULED AS:

Schedule/Claim ID s31784

Amount/Classification

\$25,903.59 Unsecured

Name of Debtor:

USA Commercial Mortgage Company

Case Number:

06-10725-LBR

NOTE: See Reverse for List of Debtors and Case Numbers.

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address:

11321240001075
 JOHN L WADE TRUST DATED 5/8/01
 C/O JOHN L WADE TRUSTEE
 881 LAKE COUNTRY DR
 INCLINE VILLAGE, NV 89451-9042

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case.

Check box if this address differs from the address on the envelope sent to you by the court.

The amounts reflected above constitute your claim as scheduled by the Debtor or pursuant to a filed claim. If you agree with the amounts set forth herein, and have no other claim against the Debtor, you do not need to file this proof of claim EXCEPT as stated below.

If the amounts shown above are listed as Contingent, Unliquidated or Disputed, a proof of claim must be filed.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (705-331-3750)

Last four digits of account or other number by which creditor identifies debtor:

Check here replaces
 if this claim or a previously filed claim dated: _____
 amends

1. BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)
 SEE ATTACHED

Retiree benefits as defined in 11 U.S.C. § 1114(a) Unremitted principal
 Wages, salaries, and compensation (fill out below) Other claims against servicer
 Last four digits of your SS #: _____ (not for loan balances)
 Unpaid compensation for services performed from: _____ to _____
 (date) (date)

2. DATE DEBT WAS INCURRED: 4-18-05

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed.
 See reverse side for important explanations.

UNSECURED NONPRIORITY CLAIM \$ 750,000.00

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral:

Real Estate Motor Vehicle Other _____

Value of Collateral: \$ UNKNOWN

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ 750,000.00

Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use -11 U.S.C. § 507(a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).

Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____).

* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM \$ 750,000 \$ 750,000 \$ 750,000 \$ 750,000
 AT TIME CASE FILED: (unsecured) (secured) (priority) (Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO:
 BMC Group
 Attn: USACM Claims Docketing Center
 P. O. Box 911
 El Segundo, CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO:
 BMC Group
 Attn: USACM Claims Docketing Center
 1330 East Franklin Avenue
 El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY

DATE 11/7/06

SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

John L. Wade, Trustee